

## ABSTRACT OF THE DISCLOSURE

When image data are sent through a network, bit streams of hierarchically encoded JPEG 2000 data of a plurality of pages of a document are formed by prioritizing resolution, and the bit streams of the plurality of pages are divided in a plurality of files based on the unit of hierarchical encoding such as resolution or layer level. Then, the plurality of files of all the pages are arranged into a plurality of combinations thereof based on resolution or layer level. Then, an electronic mail is written and sent to the same destination for each of the combinations by attaching all the files included therein.